

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

In re:

IPS Worldwide, LLC,

Case No. 6:19-bk-00511-KSJ

Chapter 11

Debtor.

**EXAMINER'S *AMENDED* PROPOSED PROCEDURES
FOR RESOLUTION OF ISSUES, IF ANY, CONCERNING
RECOMMENDATIONS REGARDING ACCOUNTS
MAINTAINED BY THE DEBTOR
AND
NOTICE OF OPPORTUNITY TO OBJECT TO PROPOSED PROCEDURES**

COMES NOW, Examiner, Maria M. Yip (“**Yip**” or the “**Examiner**”), by and through the undersigned counsel and in compliance with the Administrative Order entered on April 11, 2019 (Doc. No. 312), and proposes the following amended¹ procedures (“**Proposed Procedures**”) for resolving issues, if any, concerning the Examiner’s recommendation with respect to the treatment of accounts with positive balances maintained by the Debtor (“**Recommendation**”).

Pursuant to the Administrative Order, any objection to the Proposed Procedures must be filed with the Clerk of Court at the United States Bankruptcy Court, Middle District of Florida, George C. Young Federal Courthouse, 400 W. Washington Street, Suite 5100, Orlando, Florida, 32801 on or before April 25, 2019, with a copy served upon Examiner’s counsel. The Proposed Procedures and any timely filed objection will be considered at a hearing on April 26, 2019 at 10:00am.

¹ The procedures proposed herein are identical to those filed on Friday, April 19, 2019 (ECF No. 328). The amendment relates solely to the substitution of Alex D. Moglia, Chapter 11 trustee, and his personnel, in place of Maria M. Yip, Examiner, and her personnel, as the proper party in interest to conduct meetings with parties concerning the Examiner’s recommendations for accounts with positive balances.

BACKGROUND

1. On January 25, 2019 IPS Worldwide, LLC (the “**Debtor**”) filed a voluntary Chapter 11 petition for relief in the Bankruptcy Court for the Middle District of Florida, Orlando Division (the “**Court**”).

2. On April 10, 2019, the Court entered an order (ECF No. 308) appointing Alex D. Moglia as Chapter 11 trustee (the “**Trustee**”). The Trustee accepted his appointment on April 8, 2019 (ECF No. 297).

3. Prior to the appointment of the Trustee, on February 19, 2019 the Court executed an order (ECF No. 143) approving an application filed by the United States Trustee selecting Yip as Examiner to investigate the assets and financial affairs of the Debtor.

4. On March 6, 2019 the Examiner filed a first interim report (ECF No. 182) (“**First Report**”). On April 2, 2019 the Examiner filed a second interim report (ECF No. 277) (“**Second Report**”). The Second Report (without exhibits) is attached hereto as **Exhibit “A”**.²

5. On April 15, 2019 the Examiner filed a Notice (the “**Notice**”) of Establishment of Data Room (“**Data Room**”) and Related Confidentiality and Nondisclosure Agreement (“**NDA**”) (ECF No. 321). The Notice and NDA are attached hereto as **Exhibit “B”**.

6. The Examiner will file a third interim report on or before May 10, 2019 (“**Third Report**”). The Third Report may also serve as the Examiner’s final report.

EXAMINER’S RECOMMENDATIONS

7. In the Second Report, the Examiner makes a Recommendation with respect to certain accounts maintained by the Debtor containing a positive account balance.

² Copies of the exhibits to the Second Report can be obtained by contacting the undersigned. In addition, the Examiner’s First Report, Second Report, and the Examiner’s work papers and methodology are contained in the Data Room presently being maintained by the Examiner. Holders of claims against the Debtors can obtain access to the Data Room by completing and returning the NDA in the manner provided in **Exhibit B** attached hereto.

8. Each Recommendation of the Examiner is based on a tracing analysis performed by the Examiner and a review of funds flowing into and out of each account. The Examiner's work papers and methodology detailing the process by which the Examiner arrived at each Recommendation is contained in the Data Room.

9. The Examiner's Recommendations in the Second Report for each account with a positive balance are as follows:

*True Client Designated Bank Accounts*³

A. IPS and Laticrete - Bank of America x 2633

As of March 31, 2019, BOA 2633 had a balance of \$769,376. The Examiner recommends that the \$769,376 balance be disbursed as follows:

- turnover of \$768,092 to freight carriers or Laticrete with proof of payment made directly to the freight carriers;
- turnover of \$843 to Mueller Company (a/k/a True Value) for a payment made from the Mueller account on August 2, 2018 for two Laticrete freight carrier invoices; and
- turnover of \$440 to IPS for service fees.

B. IPS and Synchrony - Bank of America x 2688

As of March 31, 2019, BOA 2688 had a balance of \$289,115. The Examiner recommends that the \$289,115 balance be disbursed as follows:

- turnover of \$255,528 to freight carriers or Synchrony with proof of payment made directly to the freight carriers;
- turnover of \$50 to Synchrony; and
- turnover of \$33,537 to IPS for service fees.

C. IPS and Watlow - Bank of America x 2296

As of March 31, 2019, BOA 2296 had a balance of \$377,338. The Examiner recommends that the \$377,338 balance be disbursed as follows:

³ As defined in the Second Report.

- turnover of \$325,149 to freight carriers or Watlow with proof of payment made directly to the freight carriers; and
- turnover of \$52,189 to IPS for service fees.

D. IPS and Neogen - Bank of America x 2646

As of March 31, 2019, BOA 2646 had a balance of \$327,377. The Examiner recommends that the \$327,377 balance be disbursed as follows:

- turnover of \$320,744 to freight carriers or Neogen with proof of payment made directly to the freight carriers; and
- turnover of \$6,634 to IPS for service fees.

E. IPS and Wabash - Bank of America x 2659

As of March 31, 2019, BOA 2659 had a balance of \$20,514. The Examiner recommends that the \$20,514 balance be disbursed as follows:

- turnover of \$5,709 to freight carriers or Wabash with proof of payment made directly to the freight carriers; and
- turnover of \$14,805 to IPS for service fees.

F. IPS and Fluidigm- Bank of America x 2675

As of March 31, 2019, BOA 2675 had a balance of \$81,923. The Examiner recommends that the \$81,923 balance be disbursed as follows:

- turnover of \$80,281 to freight carriers or Fluidigm with proof of payment made directly to the freight carriers; and
- turnover of \$1,643 to IPS for service fees.

G. IPS and Nuvasive- Bank of America x 5650

As of February 28, 2019, BOA 5650 had a balance of \$155,826. The Examiner recommends that the \$155,826 balance be disbursed as follows:

- turnover of \$129,465 to freight carriers or Nuvasive with proof of payment made directly to the freight carriers; and
- turnover of \$26,361 to IPS for service fees.

H. IPS and Arcelor Mittal - Bank of America x 5585

As of March 31, 2019, BOA 5585 had a balance of \$572,992. The Examiner recommends that the \$572,992 balance be disbursed as follows:

- turnover of \$439,331 to freight carriers or Arcelor Mittal with proof of payment made directly to the freight carriers; and
- turnover of \$133,661 to IPS for service fees.

I. IPS and Sheboygan - Bank of America x 5663

As of February 28, 2019, BOA 5663 had a balance of \$7,914. The Examiner recommends that the \$7,914 balance be disbursed as follows:

- turnover of \$842 to freight carriers or Sheboygan with proof of payment made directly to the freight carriers; and
- turnover of \$7,073 to IPS for service fees.

Commingled Client Designated Accounts⁴

A. IPS and Bio-Rad - Bank of America x 7088

As of March 31, 2019, BOA 7088 has a balance of \$92,480.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

B. IPS and Life Technologies - Bank of America x 7075

As of March 31, 2019, BOA 7075 had a balance of \$713,466.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

C. IPS and Atkore - Bank of America x 4522

As of February 28, 2019, BOA 4522 had a balance of \$2,673.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

⁴ As defined in the Second Report.

D. IPS and Rexnord Bank of America x 7023

As of February 28, 2019, BOA 7023 had a balance of \$1,253,965.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

E. IPS and ISN - Bank of America x 5136

As of February 28, 2019, BOA 5136 had a balance of \$186,489.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

F. IPS and Alcoa - Bank of America x 0348

As of March 31, 2019, BOA 0348 had a balance of \$15,817.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

G. IPS and Alcoa - Bank of America x 7720

As of March 31, 2019, BOA 7720 had a balance of \$488,471.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

H. IPS and Mueller Company (a/k/a True Value) - Bank of America x 7431

As of February 28, 2019, BOA 7431 had a balance of \$878.

- The Examiner recommends that the balance in this account be placed in a general account for the benefit of all of the Debtor's creditors.

IPS General Accounts with Commingled Funds⁵

10. The Examiner reviewed bank records for the period January 2017 through March 2019 for general accounts maintained by the Debtor for numerous clients from which the Debtor

⁵ As defined in the Second Report.

transferred monies between accounts as needed. The following table describes the general accounts with the most current balance available as of the writing of the Second Report.

Bank Name	Account Name	Account No.	Currency	Bank Balance	As of
Bank of America	IPS Worldwide LLC	4157	USD	\$ 2,615,845.69	02/28/19
Bank of America	IPS Worldwide LLC	2206	USD	\$ -	02/28/19
Bank of America	IPS Worldwide LLC ACH	9587	USD	\$ 7,563.18	02/28/19
Bank of America	IPS Worldwide LLC Debtor In Possession Case 19-00511 General	2691	USD	\$ 4,209,842.02	03/31/19
Bank of America	IPS Worldwide LLC Debtor In Possession Case 19-00511 Comdata	0066	USD	\$ 70,541.96	03/31/19
		Subtotal (USD)		\$ 6,903,792.85	
Bank of America	IPS Worldwide LLC	4213	CAD	\$ 186,855.91	03/31/19
Bank of America	IPS Brussels SA	8017	EUR	€ (445.42)	03/31/19

11. The Examiner recommends that the balance in each account identified in the table above be placed in a general account for the benefit of all of the Debtor's creditors.

PROPOSAL FOR RESOLUTION OF ISSUES CONCERNING EXAMINER RECOMMENDATIONS

12. Any holder of a claim against the Debtor who disputes a Recommendation made by the Examiner as set forth above with respect to any *True Client Designated Bank Account*, *Commingled Client Designated Account*, or *IPS General Account with Commingled Funds*, and as further detailed in the Second Report, may request a meeting (the “**Requesting Party**”) with the Trustee. Requests for such meetings must be made no later than midnight on Friday, May 3, 2019 and shall be made by contacting the Trustee at **amoglia@mogliaadvisors.com** with a copy to Jim Gallo at **jgallo@mogliaadvisors.com**. The subject line of Requesting Party's email should read: **IPS Trustee Meeting Request – re: Account XXXX**.⁶ The Requesting Party is encouraged

⁶ In the meeting request, the last four digits of the account number must be reflected in place of XXXX so that the Trustee can identify the relevant account.

to become familiar with the Examiner's analysis in the Second Report prior to requesting a meeting with the Trustee to discuss any particular account.

13. The Requesting Party's email communication must: (i) briefly set forth the basis for disputing the Examiner's Recommendation; (ii) detail the Requesting Party's availability for a meeting; and (iii) specify the Requesting Party's preferred meeting type (whether in person,⁷ by telephone, or through the virtual meeting platform GoToMeeting).

14. To the extent a Requesting Party may wish to discuss documentation in its possession with the Trustee at a meeting, the Requesting Party is encouraged to provide such documentation to the Trustee as far in advance of the meeting as possible in order to facilitate discussion.

15. All meetings between the Trustee and any Requesting Party shall be held during the month of May 2019. The Trustee and any Requesting Party shall use best efforts to resolve any dispute with respect to a Recommendation. The Examiner (or a representative) may attend any meeting scheduled between the Trustee and the Requesting Party if the Trustee so desires.

16. On June 3, 2019 the Trustee shall file a: (i) notice with the Court setting forth the date each meeting was conducted; (ii) identifying the Requesting Party; and (iii) identifying the last four [4] digits of the account discussed.

17. If a meeting between the Trustee and a Requesting Party does not result in the Requesting Party's agreement to the Examiner's Recommendation with respect to the particular account for which the meeting was held, the Requesting Party may file an objection for the Court's consideration setting forth the basis for disputing the Recommendation. **Any such objection(s) must be filed on or before midnight June 5, 2019.** If no objection is timely filed to a Recommendation, the Recommendation may become final ("**Final Recommendation**").

⁷ If a Requesting Party prefers to meet with the Trustee in person, the Requesting Party shall bear any associated travel costs.

18. The Trustee will consider the Examiner's recommendations in the Second Interim and Third Interim/Final Reports in determining the disposition of the funds in the Debtor's bank accounts.

Dated: April 22, 2019

Respectfully submitted:

/s/Tiffany Payne Geyer

Tiffany Payne Geyer

Florida Bar No. 421448

tpaynegeyer@bakerlaw.com

BAKER & HOSTETLER LLP

200 S. Orange Avenue

SunTrust Center, Suite 2300

Orlando, FL 32801-3432

Telephone: (407) 649-4000

Facsimile: (407) 841-0168

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 22nd day of April, 2019, I electronically filed the foregoing with the Clerk of the Court by using the Court's CM/ECF System which will send a Notice of Electronic Filing and copy to all parties requesting such notice, and via U.S. First Class Mail, postage prepaid, to all Creditors and Parties-in-Interest as indicated on the Matrix attached hereto.

/s/Tiffany Payne Geyer

Tiffany Payne Geyer

4832-7610-4853.1

Label Matrix for local noticing
113A-6
Case 6:19-bk-00511-KSJ
Middle District of Florida
Orlando
Thu Apr 18 15:06:04 EDT 2019

Taruna Garg
Murtha Cullina LLP
177 Broad St.
Stamford, CT 06901-2048

Craig A. Wolfe
Morgan, Lewis & Bockius LLP
101 Park Avenue
New York, NY 10178-0060

Alcoa Corporation
201 Isabella St. Ste. 500
Pittsburgh, PA 15212-5858

American Express Travel Related Services Com
Inc.
c/o Becket and Lee LLP
PO Box 3001
Malvern PA 19355-0701

Arris Tech
2226 Galvin Drive
Elgin, IL 60124

Borsa Properties, LLC
P. O. Box 166633
Miami, FL 33116-6633

CEVA LOGISTICS
ATTN: CREDIT & COLLECTIONS
15350 VICKERY DRIVE
HOUSTON, TX 77032-2530

Concast Metal
14315 State Rt. 113
Birmingham, OH 44889-8320

Florida Department of Revenue
Bankruptcy Unit
Post Office Box 6668
Tallahassee FL 32314-6668

Jason R. Alderson
Morgan, Lewis & Bockius LLP
101 Park Avenue
New York, NY 10178-0060

Robert E. Kaelin
Murtha Cullina LLP
CityPlace I, 185 Asylum Street
Hartford, CT 06103-3408

AVOX Systems, Inc
25 Walter Winter Drive
Lancaster, NY 14086

Amcor
935 Technology Drive
Suite 100
Ann Arbor, MI 48108-8964

American Real Estate Partner
161 Washington St
Suite 1375
Conshohocken, PA 19428-2051

Atkore International
16100 S Lathrop Avenue
Harvey, IL 60426-6021

Brady Worldwide
2221 W. Camden Road
Milwaukee, WI 53209-3709

Capital Lighting
5359 Rafe Banks Drive
Flowery Branch, GA 30542-2768

EFreight Solutions, LLC
2615 George Busbee Pkwy NW
Suite 11
Kennesaw, GA 30144-4981

Fluidigm
7000 Shoreline Court
Suite 100
South San Francisco, CA 94080-7603

Mark E Freedlander
McGuireWoods LLP
Tower 260
260 Forbes Avenue
Pittsburgh, PA 15222-1853

Eric M Suttty
Elliott Greenleaf, P.C.
1105 N. Market Street, Suite 1700
Wilmington, DE 19801-1228

Alclara
945 Hornet Drive
Hazelwood, MO 63042-2309

American Express
P.O. Box 360002
Fort Lauderdale, FL 33336-0002

Arconic, Inc.
Arconic Corporate Center
201 Isabella St.
Pittsburgh, PA 15212-5858
Attn: Melanie Smith, Legal Dept.

B3 Diagnostic Laboratory
1307 Alen Drive
Suite A
Troy, MI 48083-4010

CC Wu International
302-308 Hennessy Road
Wanchai
HONG KONG

Chevron
West End of 7th Street
Port Arthur, TX 77640

ExFreight Zeta, LLC
c/o Michael Kaufman, P.A.
1615 Forum Place, Suite 3A
West Palm Beach, FL 33401-2316

Fristam Pumps USA
2410 Parview Road
Middleton, WI 53562-2521

GE Global Operations
c/o Maureen Carter
13391 McGregor Blvd
Fort Myers, FL 33919-5944

Global Franz Enterprises
Quarles & Brady LLP
101 East Kennedy Blvd.
Suite 3400
Tampa, FL 33602-5195

Harris Tea Company
344 New Albany Road
Moorestown, NJ 08057-1190

Internal Revenue Service
Post Office Box 7346
Philadelphia PA 19101-7346

Jensen Tools/Test Equity
7815 S. 46th Street
Phoenix, AZ 85044-5399

Laticrete International
1 Laticrete Park North
Bethany, CT 06524-3498

Laticrete International, Inc.
c/o Lawrence M. Kosto, Esquire
P.O. Box 113
Orlando, FL 32802-0113

Leanne McKnight Prendergast
Fisher Broyles, LLP
12620 Beach Boulevard
Suite 3, #126
Jacksonville, FL 32246-7130

Life Technologies
5791 Van Allen Way
Carlsbad, CA 92008-7321

Lorges Holding Corp
Tatiana Belim
64 Northwoods Lane
Doylestown, PA 18901-2938

MSC Direct
75 Maxess Road
Melville, NY 11747-3151

McLaughlin Body Company
2430 River Drive
Moline, IL 61265-1500

Motorola
2100 East Elliot
Tempe, AZ 85284-1806

Natural Gas Solutions
16240 Port Northwest
Houston, TX 77041-2668

Neogen
620 Leshner Place
Lansing, MI 48912-1595

NuVasive, Inc.
c/o Edwin Rice
Bradley Arant Boult Cummings
100 N. Tampa St., Ste 2200
Tampa, FL 33602-5809

OLMO
Rua Restinga
Sao Paulo 03065
BRAZIL

Oral-B Laboratories
8700 Mason Montgomery Road
Mason, OH 45040-9760

Pitney Bowes
37 Executive Drive
Danbury, CT 06810-4148

RM Acquisition LLC
d/b/a Rand McNally
9855 Woods Drive
Skokie, IL 60077-1127

Regal Beloit Corp (RBC)
6450 W. Hanna Avenue
Indianapolis, IN 46241-6414

Rexnord
4701 W. Greenfield Avenue
Milwaukee, WI 53214-5300

Riverside Group
225 North Michigan Avenue
Chicago, IL 60601-7757

Root Executive Park
275 Clyde Morris Blvd.
Ormond Beach, FL 32174-5977

SCM Metal Products
2601 Weck Drive
Durham, NC 27709

Sheboygan Paint
608 Canal Street
Cedartown, GA 30125-6334

Siemens Gamesa Energy
3500 Quadrangle Boulevard
Orlando, FL 32817-8326

Sparton
5612 Johnson Lake Road
De Leon Springs, FL 32130-3657

Subcom
PO Box 479
Portsmouth, NH 03802-0479

Symmetricon
2300 Orchard Parkway
San Jose, CA 95131-1017

Synchrony Financial
170 Election Road
Stamford, CT 06927-0001

Tammy Pease
306 Thackery Rd
Ormond Beach, FL 32174-6028

Test Equity/Jensen Tools
335 Willow Street
N. Andover, MA 01845-5921

Thomas J. Novia
Thomas Novia
IPS WORLDWIDE LLC - Former Employee
164 Forest Trail Drive
Lansdale, PA 19446-6415

Transportation Insight, LLC
c/o Daniel C. Bruton
PO Box 21029
Winston-Salem, NC 27120-1029

True Value Co - Advertising
320 S. Division Street
Harvard, IL 60033-3247

UTC Fire and Security
4211 Metro Parkway
Fort Myers, FL 33916-9526

Verogen
11111Flintkote Avenue
San Diego, CA 92121-1203

Volusia County Tax Collector
123 West Indiana Avenue
Room 103
Deland FL 32720-4615

Wabash National
3233 Kossuth Street
Lafayette, IN 47904-3263

XPO Logistics
c/o Deborah Fletcher
Fisher Broyles, LLP
6000 Fairview Rd, Ste 1200
Charlotte, NC 28210-2252

YRC ENTERPRISE SERVICES, INC.
c/o John F. Kostelnik
200 Public Square #3000
Cleveland, OH 44114-2381

YRC INC., d/b/a YRC FREIGHT
c/o Gregory R. Farkas
200 Public Square #3000
Cleveland, OH 44114-2381

YRC INC., d/b/a YRC FREIGHT
c/o John F. Kostelnik
200 Public Square #3000
Cleveland, OH 44114-2381

Zekelman Industries
c/o Frank Martin Wolff, Esq.
Frank Martin Wolff, P.A.
19 E. Central Blvd., Third Floor
Orlando, FL 32801-2468

Zachary J Bancroft +
Baker, Donelson, Bearman, Caldwell & Ber
Caldwell & Berkowitz, PC
P.O. Box 1549
Orlando, FL 32802-1549

Mark D Bloom +
Greenberg Traurig
333 Avenue of the Americas
Suuite 4400
Miami, FL 33131-2176

Daniel C Bruton +
Bell, Davis & Pitt, P.A.
Post Office Box 21029
Winston-Salem, NC 27120-1029

Ryan E Davis +
Winderweedle Haines Ward & Woodman P.A.
329 Park Avenue North, Second Floor
Winter Park, FL 32789-7421

Lawrence M Kosto +
Kosto & Rotella, P.A.
619 East Washington Street
Orlando, FL 32801-2969

Brian A McDowell +
Holland & Knight LLP
Post Office Box 1526
Orlando, FL 32802-1526

Bradley M Saxton +
Winderweedle, Haines, Ward & Woodman, PA
329 Park Avenue North, Second Floor
Winter Park, FL 32789-7421

Frank M Wolff +
Frank Martin Wolff, P.A.
19 E. Central Blvd
Orlando, FL 32801-2468

Edwin G Rice +
Bradley Arant Boulton Cummings LLP
100 North Tampa Street, Suite 2200
Tampa, FL 33602-5809

United States Trustee - ORL +
Office of the United States Trustee
George C Young Federal Building
400 West Washington Street, Suite 1100
Orlando, FL 32801-2210

Kenneth G M Mather +
Gunster, Yoakley & Stewart, P.A.
401 E. Jackson Street, Suite 2500
Tampa, FL 33602-5226

Denise D Dell-Powell +
Burr & Forman LLP
200 S. Orange Avenue, Suite 800
Orlando, FL 32801-6404

Deborah L Fletcher +
Katten Muchin Rosenman, LLP
401 South Tryon Street
Suite 2600
Charlotte, NC 28202-1934

Alex D Moglia +
Moglia Advisors
1325 Remington Road, Suite H
Schaumburg, IL 60173-4815

Glenn M Reisman +
Reisman Law Firm LLC
12 Old Hollow Road, Suite B
Trumbull, CT 06611-5523

Michael A. Kaufman +
 Michael A. Kaufman PA
 1615 Forum Place, Suite 3A
 West Palm Beach, FL 33401-2316

Leanne McKnight Prendergast +
 FisherBroyles, LLP
 12620 Beach Boulevard, Suite 3 #126
 Jacksonville, FL 32246-7130

Traci H Rollins +
 Squire Patton Boggs (US) LLP
 1900 Phillips Point West
 777 South Flagler Drive
 West Palm Beach, FL 33401-6161

Holmes P Harden +
 Williams Muller
 301 Fayetteville Street
 Raleigh, NC 27601-1974

Scott W Spradley +
 Law Offices of Scott W Spradley PA
 PO Box 1
 109 South 5th Street
 Flagler Beach, FL 32136-3604

Stephanie C Lieb +
 Trenam, Kemker
 Post Office Box 1102
 Tampa, FL 33601-1102

Mark E Steiner +
 Liebler, Gonzalez & Portuondo, P.A.
 44 W. Flagler Street, 25th Floor
 Miami, FL 33130-1808

Danielle S Kemp +
 Greenberg Traurig, P.A.
 Bank of America Plaza
 101 E. Kennedy Blvd., Suite 1900
 Tampa, FL 33602-5148

Tiffany Payne Geyer +
 Baker & Hostetler LLP
 200 S Orange Avenue Suite 2300
 Orlando, FL 32801-3432

Aaron A Wernick +
 Furr & Cohen, P.A.
 2255 Glades Road, Suite 301E
 Boca Raton, FL 33431-7383

Rhys P Leonard +
 Trenam Kemker
 101 East Kennedy Boulevard
 Suite 2700
 Tampa, FL 33602-5170

Robert W Davis Jr+
 Holland & Knight, LLP
 200 S. Orange Avenue
 Suite 2600
 Orlando, FL 32801-3453

Charles R Sterbach +
 Office of the United States Trustee
 400 W. Washington St., Ste 1100
 Orlando, FL 32801-2440

Rafael X. Zahralddin-aravena +
 Elliott Greenleaf
 1105 N Market Street, Ste 1700
 Wilmington, DE 19801-1228

James A Timko +
 Shutts & Bowen, LLP
 300 S Orange Avenue, Suite 1600
 Orlando, FL 32801-3382

Andrew V Layden +
 Baker & Hostetler LLP
 Suntrust Center - Suite 2300
 200 S. Orange Avenue
 Orlando, FL 32801-3432

Jonathan Sykes +
 Burr & Forman LLP
 200 S. Orange Avenue,
 Suite 800
 Orlando, FL 32801-6404

Maria M Yip +
 2 S. Biscayne Blvd, Suite 2690
 Miami, FL 33131-1815

Courtney A McCormick +
 McGuireWoods LLP
 50 North Laura St, Suite 3300
 Jacksonville, FL 32202-3661

Jared A Ullman +
 Ullman & Ullman, P.A.
 150 East Palmetto Park Road, Suite 700
 Boca Raton, FL 33432-4829

Audrey M Aleskovsky +
 Office of the United States Trustee
 George C. Young Federal Building
 400 West Washington St, Suite 1100
 Orlando, FL 32801-2210

Elliot M Smith +
 Squire Patton Boggs (US) LLP
 4900 Key Tower
 127 Public Square
 Cleveland, OH 44114-1217

Gregory R. Farkas +
 Frantz Ward LLP
 200 Public Square
 Suite 3000
 Cleveland, OH 44114-2381

John F. Kostelnik +
 Frantz Ward LLP
 200 Public Square
 Suite 3000
 Cleveland, OH 44114-2381

George W. Fitting +
 McGuireWoods, LLP
 Tower Two-Sixty
 260 Forbes , Suite 1800
 Pittsburgh, PA 15222-1892

Justin D Kreindel +
 Wilson Elser Moskowitz Edelman & Dicker
 111 North Orange Avenue, Suite 1200
 Orlando, FL 32801-2361

Samuel M Koda Jr.+
 TE Connectivity Corporation
 2800 Fulling Mill Road
 Middletown, PA 17057-3142

Jordan D Maglich +
 Quarles & Brady LLP
 101 East Kennedy Boulevard, Suite 3400
 , FL 33602-5195

Larry A Levick +
 Singer & Levick, P.C.
 16200 Addison Road, Suite 140
 Addison, TX 75001-5377

Note: Entries with a '+' at the end of the
 name have an email address on file in CMECF

End of Label Matrix	
Mailable recipients	119
Bypassed recipients	0
Total	119